



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Gregory Radcliff  
DOCKET NO.: 19-08304.001-R-1  
PARCEL NO.: 09-17-200-034

The parties of record before the Property Tax Appeal Board are Gregory Radcliff, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$63,180  
**IMPR.:** \$223,020  
**TOTAL:** \$286,200

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a three-story dwelling of brick exterior construction with 4,461 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a garage with 714 square feet of building area. The property has a 25,435 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same neighborhood code and within .8 of a mile from the subject property. The comparables are described as two-story dwellings of frame exterior construction

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<sup>1</sup> The Board finds the board of review's evidence disclosed that the subject has finished basement area which was unrefuted by the appellant.

ranging in size from 3,723 to 3,988 square feet of living area and were built in 2005 or 2006. The comparables have basements with two having finished area.<sup>2</sup> Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 525 to 588 square feet of building area. The comparables have improvement assessments ranging from \$170,840 to \$186,770 or from \$45.89 to \$46.83 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$286,200. The subject property has an improvement assessment of \$223,020 or \$50.00 per square foot of living area.

In response to the appeal, the board of review submitted a response from the assessor that asserted the appellant's comparables are less similar in dwelling size when compared to the subject. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same neighborhood code as the subject property that was prepared by the township assessor. The comparables are described as two-story dwellings of brick, frame, or frame and brick exterior ranging in size from 4,060 to 4,428 square feet of living area. The dwellings were constructed from 2000 to 2007 and have basements with finished area. Each comparable has central air conditioning, a fireplace, and one or two garages ranging in total size from 1,035 to 1,766 square feet of building area. The comparables have improvement assessments ranging from \$213,850 to \$238,890 or from \$50.89 to \$54.41 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables which are less similar in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in location, age and dwelling size. However, each comparable has more garage area suggesting a downward adjustment to make it more equivalent to the subject. These comparables have improvement assessments ranging from \$213,850 to \$238,890 or from \$50.89 to \$54.41 per square foot of living area. The subject's improvement

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<sup>2</sup> The Board finds the best description of the appellant's comparables was drawn from the board of review's evidence.

assessment of \$223,020 or \$50.00 per square foot of living area falls within the improvement assessment range established by the best comparables in the record on an overall basis and below on a per square foot basis. After considering adjustments to the best comparables for differences in features when compared to the subject, the Board finds the appellants did not prove by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



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Member



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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 19, 2022



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Gregory Radcliff, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187